

Tuition and Fees Deduction Worksheet—Line 34


Keep for Your Records



Before you begin: ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 31).
✓ See the instructions for line 34 above.
✓ Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the amount from Form 1040, line 22 1. _____

2. Enter the total of the amounts from Form 1040, lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to line 36 2. _____

3. Subtract line 2 from line 1. If the result is more than \$80,000 (\$160,000 if married filing jointly),  You cannot take the deduction for tuition and fees 3. _____

4. **Tuition and fees deduction.** Is the amount on line 3 more than \$65,000 (\$130,000 if married filing jointly)?

☐ **Yes.** Enter the total qualified tuition and fees (defined above) you paid in 2005. **Do not** enter more than \$2,000. Also, enter this amount on Form 1040, line 34.

☐ **No.** Enter the total qualified tuition and fees (defined above) you paid in 2005. **Do not** enter more than \$4,000. Also, enter this amount on Form 1040, line 34.

} 4. _____

Note. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.).